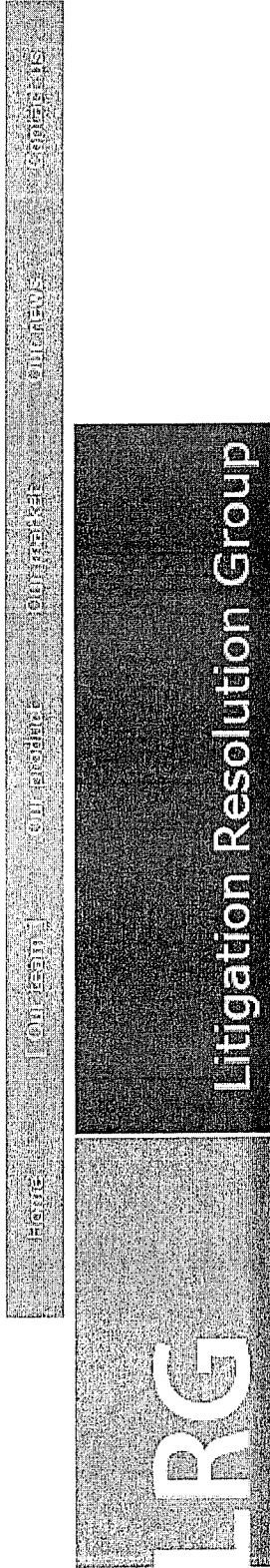


EXHIBIT L



Key personnel

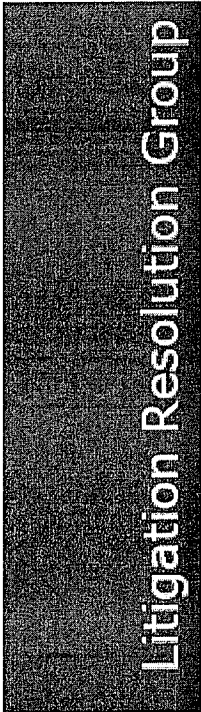
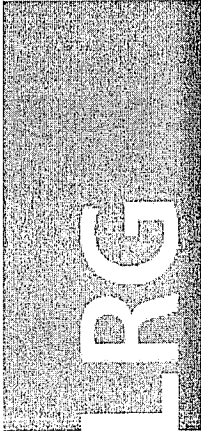
Charles H Mullin, PhD
Andrew R Evans
Peter R Kelso

OUR TEAM

LRG's principals have over 20 years of combined litigation valuation experience and proprietary access to additional top-tier legal and economic valuation expertise. We have worked on valuation issues in forums ranging from arbitration to bankruptcy reorganization and arising out of causes of action that vary from toxic torts to labor disputes to antitrust cartel claims. Our proprietary valuation methods are recognized as the best available for calculating a defendant's expected loss, insurance recovery, and risk profile.

Our team is uniquely qualified to structure and underwrite the financial instruments required for defense-side third-party funding and resolution options. LRG's principals all have extensive experience dealing with the economic issues underlying asbestos and other long-tailed tort litigation.

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Key personnel

Charles H Mullin, PhD
Andrew R Evans
Peter R Kelso

OUR TEAM | CHARLES H MULLIN, PHD

Dr. Mullin is a founding Principal of LRG and a Partner with the economic consulting firm Bates White LLC. Dr. Mullin has more than 15 years of experience providing econometric and statistical analysis in both the private and public sectors. His areas of expertise include robust estimation strategies, econometric analysis, statistics and statistical analysis, economic modeling, and micro-simulation modeling.

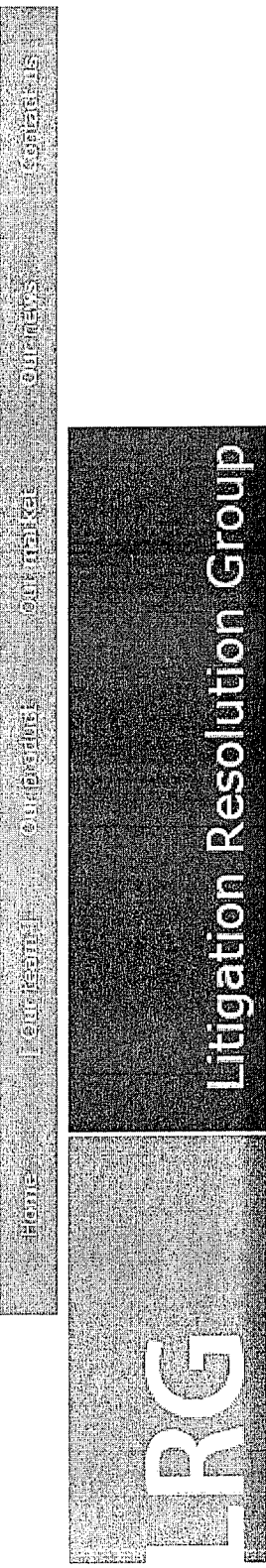
As a founding member of LRG, Dr. Mullin is responsible for marshalling and coordinating the legal, financial, and valuation expertise required to assess and manage client transactions. Dr. Mullin also works with members and representatives of both firms to adapt Bates White's valuation models for use in potential LRG transactions.

Most of Dr. Mullin's work at Bates White has involved assessing aggregate future asbestos expenditures, segmenting asbestos costs between "products" and "non-products," assessing liability in other environmental matters, and allocating long-tail losses to coverage lines. Dr. Mullin has also provided advice and expert testimony on issues that include insurance coverage disputes, bankruptcies, financial reporting, and due diligence for mergers, acquisitions, and spin-offs.

Previously, Dr. Mullin worked at Chicago Partners providing damage assessment for antitrust matters. Before then, he worked at Quantum Consulting conducting demand-side management for utility companies. In addition to his professional experience, Dr. Mullin taught courses in advanced statistical economic analysis and labor economics while on the faculty in the Department of Economics at Vanderbilt University and at the University of California at Los Angeles.

Dr. Mullin holds a PhD in Economics from the University of Chicago, and received a BA in Mathematics and Economics from the University of California at Berkeley.

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Key personnel

Charles H Mullin, PhD
Andrew R Evans
Peter R Kelso

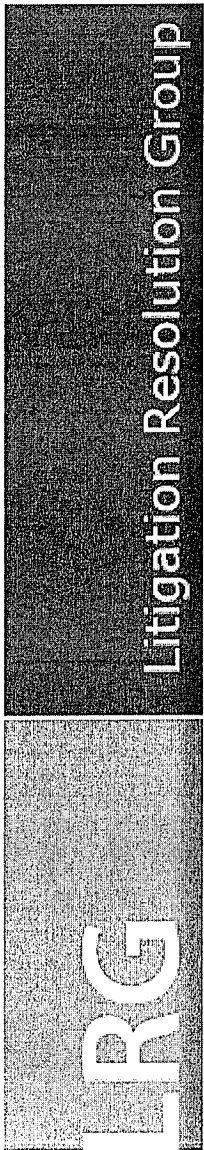
OUR TEAM | ANDREW R EVANS

Mr. Evans is a founding Principal of LRG. He is responsible for marshalling the necessary capital support and coordinating the legal, financial, and valuation expertise required to assess and manage litigation risk transfer transactions. His particular expertise includes future liability valuation and addressing insurance allocation issues in asbestos, silica, and other environmental tort industries.

Prior to founding LRG, Mr. Evans worked as a manager at Bates White. In that role he managed cases dealing with operational insurance coverage for asbestos claims that involved more than a billion dollars in total available aggregate limits. Mr. Evans has considerable experience supporting settlement negotiations for companies involved in asbestos-related "non-products" insurance coverage disputes and specializes in helping corporations to disaggregate and determine the exact sources of their potential liabilities. He played a key role in developing Bates White's methodologies for determining the portion of clients' asbestos expenditures attributable to operations and was also involved in the business development of Bates White's Environmental and Product Liability Practice.

Mr. Evans holds a BA in Public Policy and Foreign Affairs from Princeton University's Woodrow Wilson School of Public Policy and Foreign Affairs.

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Key personnel

Charles H Mullin, PhD
Andrew R Evans
Peter R Kelso

OUR TEAM | PETER R KELSO

Mr. Kelso is a Principal at LRG and a leading expert on asbestos law and toxic tort litigation. His expertise in mass tort litigation includes asbestos, lead, welding rods, benzene and pharmaceutical litigation.

Mr. Kelso's responsibilities at LRG include identifying potential clients, analyzing clients' litigation exposure and helping to structure LRG services to meet client needs. He also conducts research to stay abreast of market developments and leverages his knowledge and experience to assist LRG with capitalizing on emerging trends in asbestos litigation and other types of toxic tort litigation.

He is the former Senior Editor of the LexisNexis Mealey Publications: Asbestos Liability Report and founded LexisNexis' Asbestos Bankruptcy Report and International Asbestos Liability Report. He personally conceived the idea of disseminating product-specific litigation information for Wall Street's financial community and championed the launch of publications and the development of conferences to accomplish this. Today, there are multiple publications in circulation and several annual seminars.

Since 2000, Mr. Kelso has been retained as a litigation consultant for many of the top investment firms on Wall Street and has given numerous speeches on asbestos and other mass-tort litigation for the financial and legal communities. During efforts to pass a \$140 billion federal trust fund for asbestos legislation, he was a leading advisor to a variety of corporations, insurers and investors on the financial implications of the bill and its chances for passage.

Because of his expertise, Mr. Kelso has been interviewed by numerous publications on the issues

of asbestos, lead and other mass-tort litigation, including the Wall Street Journal, New York Times, Washington Post, L.A. Times, CBS Marketwatch and Forbes Magazine. He has also spoken about emerging legal issues at the AEI-Brookings Institute and conferences hosted by Goldman Sachs, Bear Stearns, Bank of America Securities and Citigroup.

Mr. Kelso holds a BA in History and Political Science from Immaculata University.

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